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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

Petitioner,

- v -

PARAMOUNT GLOBAL,

Respondent.

No. 24 Misc. 207 (____)

**PETITION TO ENFORCE INTERNAL
REVENUE SERVICE SUMMONS**

The United States of America (the “United States”), by its attorney Damian Williams, United States Attorney for the Southern District of New York, alleges upon information and belief as follows:

1. This is a proceeding brought under the authority of 26 U.S.C. §§ 7402(b) and 7604(a) to enforce an Internal Revenue Service (“IRS”) summons (the “Summons”). A copy of the Summons is annexed to the Declaration of Susan Locklin (the “Declaration”) as Exhibit 1, and a copy of the Certificate of Service of Summons is annexed to the Declaration as Exhibit 2.

2. The last known address of respondent Paramount Global (“Respondent”) is 1515 Broadway Floor 51, New York, New York, 10036, *see* Declaration ¶ 5, which is within the jurisdiction of this Court.

3. Susan Locklin, an IRS Revenue Officer (“RO”), is currently conducting an investigation for the collection of the tax liabilities of Philip Jacques (the “Taxpayer”) for calendar years 2017 and 2018. *See id.* ¶ 3.

4. On November 2, 2023, the IRS duly issued the Summons directing Respondent to appear before the RO on November 27, 2023, to testify and produce for examination the books, records, papers, and other data requested in the Summons. *See id.* ¶ 4, Exhibit 1.

5. On November 2, 2023, the RO served an attested copy of the Summons upon Respondent by certified mail to its last known address. *See id.* ¶ 5, Exhibits 1–2.

6. On November 27, 2023, Respondent failed to appear before the IRS for the examination. *See id.* ¶ 6.

7. Respondent’s failure to comply with the Summons continues to this date. *See id.* ¶ 6.

8. The books, records, papers, and other data sought by the Summons are not in the IRS’s possession. *See id.* ¶ 7.

9. The testimony and documents sought by the Summons may be relevant to, and can reasonably be expected to cast light upon, the subject of the IRS’s investigation. *See id.*

¶ 10. It is necessary to obtain the testimony and documents sought to aid in collection of assessed income tax liabilities of the Taxpayer. *See id.* ¶ 9.

10. All administrative steps required by the Internal Revenue Code for issuance of the Summons have been followed. *See id.* ¶ 8.

11. No Department of Justice referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect with respect to Respondent for the years under investigation. *See id.* ¶ 11.

12. No previous application has been made for the order of relief sought herein.

13. It is the practice of this Court to proceed by Order to Show Cause in these matters.

WHEREFORE, the United States respectfully requests:

- a. That this Court enter an order directing Respondent to show cause why it should not be required to comply with and obey the Summons;
- b. That this Court enter an order directing Respondent to obey the Summons by:
 - (i) producing the records requested in the Summons to the RO or other authorized official as may be designated by the IRS, at such time and place as hereafter may be fixed by the RO; and (ii) appearing before the RO, at the time and place designated by the IRS, for the purpose of giving testimony;
- c. That the United States recover its costs incurred in maintaining this proceeding; and
- d. That this Court grant such other and further relief as it deems just and proper.

Dated: New York, New York
April 29, 2024

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